Proceedings of the Chief Commissioner of Mysore in the Revenue Department, (Revenue),—dated 10th July 1880.

READ—

Letter from the Deputy Commissioner of the Shimoga District, No. 328, dated 15th March 1880, submitting for orders under Section 45 of the Stamp Act I of 1879, two unstamped documents in which the value of the property involved is not specified and enquiring whether the procedure adopted by him of ascertaining the same through the Amildar is correct.

No. 2092-9—R. 387, DATED BANGALORE, 10TH JULY 1880.

ORDER THEREON.—Section 27 of the Indian Stamp Act I of 1879 requires that all facts and circumstances necessary to determine the amount of the stamp duty leviable should be fully and truly set forth. Failure to comply with this provision, if resulting from intent to defraud the Government of any duty, will be punishable under Section 63 of the Act; but such failure often proceeds from ignorance especially in the case of partition deeds like the one under notice, relating to sundry properties of small value, in which parties may not see occasion to fix a money value on the property. In such cases, an affidavit or other evidence may be taken in the manner provided in Section 30 in regard to the value of the property, and the stamp duty levied with reference to it and noted on the document. Until the necessary information is thus furnished by the parties concerned, the document will remain impounded.

READ—

Letter No. 79 of the 8th June 1880, from the Deputy Commissioner of Túmkúr, soliciting orders in regard to the stamp duty leviable on a certificate of sale granted by the Túmkúr Munsiff, in which three properties are conveyed for three different considerations.

No. 2155-63—R. 395, DATED BANGALORE, 10TH JULY 1880.

ORDER THEREON.—The question is not whether there were different considerations for the three properties sold by the Munsiff and for which he issued a single sale certificate, but rather whether they were separate sales; in which case they must be regarded as constituting distinct matters under Section 7 of the new Stamp Act, and charged with separate stamp duty on the value of each sale. The transactions need not necessarily consist of different kinds of contract in order to constitute distinct matters.

READ—

Letter from the Deputy Commissioner of the Shimoga District, No. 75 of the 13th May 1880, soliciting instructions as to the amount of stamp duty leviable on a deed of sale conveying several articles for distinct considerations.

No. 2076-85—REV. 383, DATED BANGALORE, 10TH JULY 1880.

ORDER THEREON.—Section 7 of the present Stamp Act I of 1879, which is very differently worded from Section 14 of the old Act, seems to the Chief Commissioner to be sufficiently explicit. An instrument conveying by sale several articles can be subjected to a separate charge of stamp duty on the value of each of the articles, only if the sale of each such article formed a distinct and separate transaction so as to constitute a "distinct matter" under the Act. But the sale of several articles in a single transaction or engagement, *i. e.*, by a single sale, though the price of each article may be separately specified in the instrument, cannot be regarded as comprising several distinct matters, and must therefore be charged with a stamp duty on the aggregate amount of the sale, such sale constituting but a single cause of action.

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READ—

Letter from the Deputy Commissioner of the Túmkúr District, No. 45 of the 11th May 1880, requesting instructions as to whether under the new Stamp Act I of 1879, any stamp is required for acceptance of transfer of occupancy of lands.

No. 2122-30—R. 391, DATED BANGALORE, 12TH JULY 1880.

ORDER THEREON.—Acceptance of transfers of occupancy of lands in settled taluks in Form No. II prescribed in the Survey Manual, for which a stamp of 8 annas was required to be levied under Article 11 of Schedule II of the old Stamp Act XVIII of 1869, will hereafter be exempt from the stamp duty under Article 2, Clause (*e*) of Schedule II of the new Stamp Act I of 1879. This exemption, however, is limited by the wording of the Act to settled taluks coming under Bombay Act I of 1865. In the unsurveyed taluks, documents of the above description being of the nature of agreements to pay the arrears of revenue due on the lands acquired by the transfer, must continue subject to the stamp duty of 8 annas under Article 5 (*c*) of the new Stamp Act, unless the duty is hereafter remitted by the Government of India under Section 8 of the Act. These documents will not strictly fall under the head of counterparts of leases exempted from the Stamp Act, nor under Clause 9, Section 19, of the Court Fees' Act, or Article 1 (*a*) of Schedule II of the said Act.

C. RANGACHARLU,
Revenue Secretary.

List of Papers placed at the disposal of the Press.

No.	No. of Letters.	Date.	Subject.
1	2709—724 ...	16th July 1880...	Reviewing the Annual Report on Vaccination in Mysore, for 1879—80.
2	2692—385 ...	17th do ...	Passing orders relative to the levy of Municipal house-tax on Government Anche houses.
3	2895—51 ...	22nd do ...	Issuing instructions relative to the Public Prosecutors engaging in private criminal practice.
4	3115—54 ...	29th do ...	Appointing officers in whose presence a search for fire-arms, &c., under Act XI of 1878, shall be made.